

578 h. 7.  
3

# DISCUSSION

OF

with (6) LORD CAMDEN's

OPINION AND DECREE

IN

ALLEN and the DUKE of NEWCASTLE.

---

The Roman Prætors Decrees were not restrained to the strict Letter of the Law, but usually formed on Principles of Equity; this, while it gave a greater Liberty of doing Right, gave also a greater Latitude of doing Wrong.

MID. Life of CICERO.

---

L O N D O N :

Printed for J. WILKIE, No. 73, St. Paul's Church Yard.

MDCCLXXIV.

DISCUSSION

LORD CAMDEN

OPINION AND DECREE

ALLEN and the DUKE of NEWCASTLE

The Lord and the Duke of Newcastle were not  
first of the law, but of the equity of the  
case of doing right, and of doing wrong.  
The Lord and the Duke of Newcastle were not  
first of the law, but of the equity of the  
case of doing right, and of doing wrong.



## ADVERTISEMENT.

**T**HE Intent of this Publication, is, to shew  
the Motives which induced his Grace the  
Duke of NEWCASTLE to appeal from Lord  
CAMDEN's Decree.

# ADVERTISEMENT

THE Editor of the *Advertiser* is to say  
that the *Advertiser* will be glad to receive the  
Duke of Newcastle to appear from Lord

THE Editor of the



---

---

# DISCUSSION

OF

Lord CAMDEN's OPINION and DEGREE.

**T**HE conduct of Mr. Blackburn Poulton as executor and trustee for the payment of debts and legacies, under the will of Arthur, late earl of Torrington, and of his representatives after his decease, is the theme and cause of this discussion; a very interesting subject to every man, who hath a fortune or a family to leave to the care of executors and trustees.

Lord Torrington in the year 1715 made his will, whereby he bequeathed all his personal estate to Sir William Giffard,

B

fard, colonel Sidney Godolphin, George Clark, Esq; of Oxford, and Mr. Blackburn Poulton (who was then concerned as attorney and solicitor in all his affairs) *in trust* for the payment of his debts, legacies, and annuities, given by his will : and then devised all his real estate to the late earl of Lincoln, his grace the duke of Newcastle's father, for his life ; remainder to his first, and other sons in tail male successively ; but charged the same, *so far as his personal estate should fall short*, with the payment of his debts, legacies, and annuities given by his will. His lordship also made his trustees Executors, gave them 250l. a piece, and died in 1716.

All the executors joined in proving the will ; but Sir William Giffard, colonel Godolphin, and Mr. Clark not being men of business, Mr. Poulton *alone* took upon himself the execution thereof ; in which there was nothing to do, but to receive the assets, and pay the debts, &c.

All the specialty debts did not amount to 5000l. Mr. Poulton received assets to the amount of 7000l. and upwards in the first year after lord Torrington's decease : he nevertheless refused to pay a specialty debt of a thousand pounds, which carried an interest of six per cent. to Kerry Hufley, Esq; due on a mortgage made by his lordship to several trustees, to be laid out in the purchase of land, to be settled



settled to the use of Mr. Hufsey, and his wife (who was a relation of lord Torrington) and their issue.

Upon this refusal Mr. Hufsey and his wife brought their bill in chancery; praying, that the money might be laid out in the purchase of land according to the trust.

In the executor's answer to this bill the debt was acknowledged, and they admitted assets to pay it as the court should direct; but Mr. Poulton kept the money in his hands, and suffered the interest to run on at six per cent till the day of his death. Mrs. Hufsey died without issue, whereby her husband became intitled to the whole principal and interest due on this mortgage, the trust being determined by her death without issue. Mr. Poulton died in the year 1735, having survived all his coexecutors. He made his will, and appointed the present plaintiff, with two others since deceased, executors thereof. They pursuing the conduct of their testator, Mr. Hufsey found himself under a necessity of reviving the suit (which had been then depending near twenty years) against the plaintiff, who in his answer denied assets, though Mr. Poulton his testator had before confessed them; which, with a variety of other delays, kept Mr. Hufsey from bringing his cause to a final hearing till the year 1748; the plaintiff's denial of assets making it necessary to refer it to a master to take an account of lord

Torrington's specialty debts, and of his personal estate come to the hands of his executors.

In 1747, Mr. Kinafton, the master, reported that Mr. Poulton had received upwards of ten thousand pounds more than the amount of all the specialty debts.

Upon this report, the cause was brought to a final hearing in 1748 before the late earl of Hardwicke, then lord Chancellor: when it appearing by the report that the denial of assets was not true, and that Mr. Poulton might and ought to have discharged the mortgage as soon as assets were received in the year 1716, lord Hardwick decreed Mr. Allen to pay Mr. Husley the whole principal and interest at six per cent. then due on the mortgage, together with his costs of suit from the beginning; which all together amounted to near four times as much as the original debt: the interest after assets received amounted to 1910l. Mr. Allen thought fit to comply with this decree, by paying Mr. Husley his whole money; and from 1748 to 1756 never intimated to the duke of Newcastle that there was any demand on his grace on account of a deficiency in lord Torrington's personal estate to pay his debts, legacies, and annuities.

In 1756, above forty years after lord Torrington's decease, twenty-eight years after the death of lord Lincoln, and twenty-one years after the death of Mr. Poulton, and of all



his coexecutors, Mr. Allen, as surviving executor of Mr. Poulton, commenced the present suit against the duke of Newcastle, as remainder-man in tail after the decease of the late earl of Lincoln, to charge the real estate with 1730 l. which he suggested the personal estate had fallen short to pay the debts, legacies, and annuities: and an account was set forth in the bill to shew, that the amount of the deficiency was 1730 l. wherein the 1910 l. for interest, accrued after assets received, was inserted as part; but there was no mention or claim made on account of any bills of costs being due to Mr. Poulton as an attorney or solicitor in prosecuting or defending any suit whatever in law or equity.

The duke of Newcastle in his answer to this bill insisted, as the truth was, that lord Torrington's personal estate come to the hands of his executors amounted to more than was sufficient to have paid all his debts, legacies, and annuities; and that if the executors had been guilty of a devastavit, the real estate was not chargeable to make it good.

In January 1761 Mr. Allen brought this cause to an hearing before the late earl of Northington; who decreed, that it should be referred to a master to take an account of the personal estate, debts, legacies, and annuities of lord Torrington: by which it would appear, whether the executors had received assets sufficient to pay all.

In pursuance of this decree, Mr. Holford the master, on the 15th of February 1763, reported upon the Plaintiff's own discovery (the duke of Newcastle being an entire stranger to Mr. Poulton's conduct, never having had any account or information thereof) that lord Torrington's personal estate, come to the hands of his executors, amounted to upwards of 1500 l. more than was sufficient to have paid all his debts, legacies, annuities, and funeral charges.

Mr. Allen took several exceptions to this report, which came on to be argued before lord Northington in 1763; when it was ordered, that the master should review his report; which he did, and by his second report, made the fifth of July 1766, certified again, “ *That the surplus of the personal estate*  
 “ *possessed by the executors, after payment of all the debts, lega-*  
 “ *cies, annuities, and funeral charges, amounted to 1500 l. 14 s.*  
 “ *ana 10 d.* And the master did further certify, that, on the  
 “ 17th of October 1716, the executors invested 2000 l.  
 “ part of Lord Torrington's personal estate, in 2000 l. bank  
 “ annuities; and *that on the 5th of December 1722, they*  
 “ *sold the sum of 400 l. part thereof, for the purpose*  
 “ *(as the plaintiff Allen did alledge) of paying Mr. Herbert*  
 “ *100 l. and lord Tyrconnel, pursuant to a decree, for principal*  
 “ *interest and costs the sum of 322 l. 14 s. 7 d. but the said ex-*  
 “ *ecutors then had in their hands of the earl of Torrington's per-*  
 “ *sonal estate, over and besides the said 2000 l. bank annuities,*  
 “ *1500 l. and upwards more than sufficient to have paid those*  
 “ *sums*



“ *sums* to Mr. Herbert and lord Tyrconnel : And the mal-  
 “ ter further certified, “ that it was insisted upon before  
 “ him on the part of the duke of Newcastle, earl of Lin-  
 “ coln, *that the executors had always sufficient assets in their*  
 “ *hands, of the said earl of Torrington's personal estate, to have*  
 “ *paid the principal and interest due on the 1000 l. mortgage to*  
 “ *Kerry Hussey ; and that they had no just cause to contest the*  
 “ *payment thereof ; and that the several proceedings in this*  
 “ *court prosecuted by the said Kerry Hussey, and the costs there-*  
 “ *on, were entirely occasioned by the executor's unjustly disputing*  
 “ *the payment of the said mortgage-money from the death of the*  
 “ *testator in 1716 to the year 1748, as appears by the decree*  
 “ *in favour of the said Kerry Hussey, then made against*  
 “ *them for the payment of all principal, interest, and costs*  
 “ *thereon.*”

Mr. Allen made *no objection, or took any exception to this re-*  
*port ; and the same was absolutely confirmed by the court.*

The report being made absolute, the duke of Newcastle  
 procured the cause to be set down before lord Camden, then  
 lord Chancellor, for a final hearing ; not doubting but that,  
 as it was established as a fact by the report which was made  
 absolute, that lord Torrington's personal estate was more  
 than sufficient to have paid all his debts, legacies, annuities,  
 and funeral charges, the plaintiff's bill would have been dis-  
 missed ; for it was not conceived by his grace, that the court  
 would

would make the real estate chargeable with the executor's *devastavit*, in suffering interest to incur at six per cent. on a specialty debt for 32 years after it was in his power to pay. His grace, therefore, thought he had reason to conclude, that as the late earl of Lincoln and his family had, ever since the year 1716, now near three-score years, been involved in this and other suits *merely by Mr. Poulton's unjustly disputing the payment of lord Torrington's debts and legacies*, the court of equity would, *as the sufficiency of the personal estate and the executor's devastavit* so clearly appeared, have put an end to such a litigation: But instead of dismissing the bill, it was thought fit to charge Mr. Poulton's *devastavit* of 1910 l. on the real estate. After hearing the earl of Torrington's will, Mr. Kinafton's report, lord Hardwicke's decree, lord Northington's decree, and Mr. Holford's reports, stated, there being no witness examined in the cause, lord Camden was pleased to deliver his opinion in the words, or to the effect following.

#### Lord CAMDEN'S OPINION.

“ **I**T is clear that at law an executor having it in his  
 “ power to pay, suffering interest to incur, is a *devastavit*.  
 “ It is so on just and equitable grounds; for there cannot be  
 “ a grosser instance of misconduct, than to let debts sleep  
 “ that carry interest, and paying debts not carrying interest,  
 “ or



“ or not paying at all ; and if creditors, legatees, or next  
 “ of kin had been before the court, what the executors  
 “ could have done, they ought to have done; and the ques-  
 “ tion is, what they could have done ? They might have  
 “ filed interpleader ; and it is the proper relief for a stake-  
 “ holder, and therefore this court gave it. When such bill  
 “ is preferred, the tender may be made in court : if it could  
 “ have been done in this case, equity would have as much  
 “ expected that a bill should be filed, as law would expect  
 “ the money to be paid. *It would be a defect of justice, if a*  
 “ *man cannot pay his debt when he hath the money.* I am  
 “ very clear, that if this had been a question with credi-  
 “ tors, or the next of kin, I should have had no doubt :  
 “ but it is *against the devisee, who was party to the suit ; lord*  
 “ *Lincoln was interested to bring it to a conclusion, as mort-*  
 “ *gager, and might have pressed the redemption, and have over-*  
 “ *looked the management of the assets.* It is the negligence of  
 “ *the executors must bind them, and therefore neglect on both*  
 “ *sides is to be considered ; there is no charge of dishonesty in*  
 “ *the executors, but negligence in the executors : the executors*  
 “ *and lord Lincoln both think proper to let the inquiry sleep,*  
 “ *while there was a sufficiency ; and both being equally negligent*  
 “ is the ground of my opinion, *They are equally culpable*  
 “ *and negligent.*”

Thus lord Camden was pleased to deliver his opinion for rescinding what he had before laid down as clear law and

equity. The following discussion therefore is intended to shew this cause in a true light, that the reasons which induced the duke of Newcastle to appeal may appear. It is to be observed, that lord Camden in the outset, declared that the 1910 l. was a *devastavit* both at law and in equity, consequently cannot be chargeable on the real estate, not being a debt of lord Torrington; a *devastavit* is neither in law or equity a debt of the testator, but is the debt of the executor; lord Torrington, by his will, hath not charged his real estate with his executor's debt: yet a declaration is inserted in the front of this decree, in these words, viz. "*That the said sum of 1910 l. paid for interest of the 1000 l. being the debt of the testator, Arthur earl of Torrington, ought to be made good out of the real estate.*" This declaration seems to be absolutely repugnant both to law and equity, as well as contradictory to his lordship's own opinion, so expressly before delivered, that one can only say—*Nemo omnibus horis sapit.*

Every other part of this opinion, when examined and considered distinctly with attention, appears to be either a sophism or a surmise; as,

First, That lord Lincoln was devisee of the real estate. Why should a devisee be charged with the executor's *devastavit*, and a legatee not? is there any other substantial difference in the import of the words devisee and legatee, than  
I
that



that the one is commonly used to signify the taker of a real estate, and the other of a personal under a will.

Secondly, Lord Lincoln was a party to the suit. What made him a party? Mr. Poulton's devastavit. It seems to be very hard to make that a reason for charging lord Lincoln with Mr. Poulton's breach of trust; because nothing in the nature of the thing seems possible to be more unreasonable.

Thirdly, Lord Lincoln was interested to bring the suit to a conclusion as mortgager. How came his lordship to be so interested? Why, by Mr. Poulton's devastavit, in not paying the debt: if he had so done, as he was bound to do, would lord Lincoln have been interested to bring the suit to a conclusion? Would it not have been ended in a few days, instead of two and thirty years? would lord Lincoln then have been a mortgager? Whose duty was it to have paid this debt? Was it Mr. Poulton's, whom lord Torrington made his executor, and gave money for that purpose? or lord Lincoln's, who had neither the money, or was executor or trustee. Is it possible to conceive that lord Torrington intended by his will, when he gave Mr. Poulton his personal estate to pay his debts, that he should keep it in his hands, and go to law with the creditors, at the peril and expence of lord Lincoln? Is such a notion reasonable?

Fourthly, Lord Lincoln might have pressed the redemption. Can any thing be more unequitable than to suppose that lord Lincoln should raise money to redeem this mortgage, when Mr. Poulton had it in his hands in trust for that and for no other purpose?

Fifthly, Lord Lincoln might have overlooked the management of the assets. This notion, as between Mr. Poulton and lord Lincoln, seems manifestly to want existence. His lordship knew that Mr. Poulton had received assets to pay the debt, that he ought to have paid it in the year 1716; therefore if Mr. Poulton had done his duty, it was impossible lord Lincoln could suffer. Why should lord Lincoln, or the real estate, indemnify Mr. Poulton's executor for his testator's culpable conduct?

Sixthly, It was the negligence of the executors that must bind them. As they were bound, nothing can in such a cause as this seem to be more unequitable than to set them free, and reward Mr. Poulton's executor for his devastavit.

Seventhly, That neglect on both sides was to be considered. There was no neglect on the side of lord Lincoln; therefore neglect on both sides could not be considered: lord Lincoln was under no obligation, as between him and Mr. Poulton, to pay Mr. Hufsey's debt; but Mr. Poulton, as between



tween him and lord Lincoln, was in the strongest manner bound to do it by his office of executor, and his having received assets. It is impossible therefore, that lord Lincoln could be guilty of an equal culpable neglect with Mr. Poulton, in omitting to do what Mr. Poulton was bound to do, and which his lordship was not. How can there be a culpable neglect, where there is no obligation to act? If an equal culpable negligence could in this case be presumed on both sides, doth not the charging the whole on one side only, and indemnifying the other, seem contrary to equity? But certainly where there is no negligence at all on one side, and very culpable negligence on the other, the charging the innocent with the misconduct of the guilty, cannot be justified.

Eighthly, There is no charge of dishonesty in the executors. If the duke's answer, or Mr. Holford's reports had been remembered, this surmise would not have been made: for Mr. Poulton is there expressly charged, and which fully appeared to be true from his whole conduct, with unjustly disputing Mr. Hufsey's demand in chancery thirty-two years, suffering interest to incur all the time, which was a *devastavit* declared in court as before-mentioned; also with selling bank annuities, carrying interest under pretence of paying Mr. Herbert and lord Tyrconnel; when he had large sums, more than sufficient to pay them, lying without interest in his

his hands, and with keeping large sums of the personal estate in his own hands without interest, from the year 1716, to the time of his death. To assert that this conduct amounts to no charge of dishonesty in the executors, seems to confound the ideas of right and wrong.

Lastly, the executors and lord Lincoln thought proper to let the enquiry sleep, while there was a sufficiency. This seems to be an hard imputation upon lord Lincoln, being destitute of proof, and even of probability. What ground can there be to suppose, that lord Lincoln thought proper to let the inquiry sleep, while there was a sufficiency? There could not be a possibility of any benefit to his lordship from letting a debt sleep at six per cent. interest, for no other purpose than to enable Mr. Poulton, who was bound to pay it, to keep the money, without interest, during his whole life: what then, under such circumstances, can the meaning be of charging lord Lincoln with letting the inquiry sleep? Was there any need of an inquiry to discover, what was so fully known from the beginning? Lord Lincoln died in 1728, when Mr. Poulton had in his hands much more than sufficient to have paid Mr. Hufley's, and all the testator's other debts, as well as his legacies and annuities; which appeared at the hearing, by Mr. Holford's second report; which was absolutely confirmed, and was evidence in the cause: lord Lincoln therefore did not sleep till the devastavit had



had wrought an insufficiency. After his lordship's decease, Mr. Poulton, and the plaintiff his executor, disputed Mr. Hussey's debt for twenty years; yet the real estate is charged with all the interest at six per cent. incurred during the whole time. *Catalina absolutus est, quia judicatum fuit meridiem non lucere.*

Thus much as to the charge of Mr. Poulton's devastavit of 1910 l. on the real estate. His lordship next thought fit to charge 61 l. 5 s. 9 d. on the real estate, as a loss sustained by the bankruptcy of Messrs. Norcutts; which, as there was no proof that any such bankruptcy or loss ever happened, was extending the power of discretion very far; unless so small a sum did not amount to an object of justice.

It seems very hard that Mr. Poulton's bills of costs for going to law to avoid paying the testator's debts, legacies, and annuities, should be referred to the master; because it was not alledged or made any part of the plaintiff's bill of complaint, or even mentioned till after lord Northington's decree, that Mr. Poulton ever had any such bills due to him. The constant established rule hath ever been *quod neque allegatum vel probatum* cannot be considered in judgment at all. Here it is after forty years elapsed, without any demand being made, that these bills are referred. Lord  
Cam-

Camden formerly was of opinion, that leaving the rule inflexible, was essential in the administration of justice. In his argument in *Hindson and Kersey*, when he was chief justice of the common pleas, he condemned in strong terms the discretion of a judge: his words were these, "*it is better to leave the rule inflexible, than permit it to be bent by the discretion of the judge. The discretion of a judge is the law of tyrants; it is always unknown: it is different in different men: it is casual, and depends upon constitution, temper, and passion: in the best, it is often times caprice: in the worst, it is every vice, folly, and passion to which human nature is liable.*"

Many who attended this hearing, were of opinion, that no cause ever came before a court, wherein the rule hath an appearance of being made more flexible than in this, or wherein the discretion of a judge took a greater latitude. The rule of law, which makes an executor's devastavit his own debt, and not a debt of the testator; the decree decisive against the plaintiff in the very matter in question made by lord Hardwicke, whose ability as a judge is indisputable; the facts certified by Mr. Kinaston's and Mr. Holford's reports, as well as the constant course of the court of chancery, where reports are absolutely confirmed, being received as evidence, seem to be either reversed, disregarded, or accounted as immaterial, or mere nullities, without any kind of evidence to impeach their validity.

Lord



Lord Northington, by his decree, ordered that all books, papers, and writings should be produced before the master upon oath. If Mr. Allen had been candid enough to have complied with this order, by producing all he had in his custody at first; it is probable that it would not have been said that there was no charge of dishonesty in the executors; and perhaps equal culpable neglect with Mr. Poulton, might not have been imputed to lord Lincoln, or that he thought proper to let the inquiry sleep; for Mr. Allen, since the first production, hath brought before the master many other papers and letters, written by the coexecutors and lord Lincoln to Mr. Poulton, to press the payment of the debts and legacies, which disclose a series of Mr. Poulton's culpable conduct as an executor; and of his gross abuse of lord Lincoln's confidence in him, as his solicitor and agent; particularly the following facts, viz.

1. That Mr. Poulton went to law with the creditors, legatees, and annuitants on frivolous and unjust pretences; and on no pretence at all, often without the consent or knowledge, and even contrary to the express order of his coexecutors, merely to keep the money in his own hands, and incur the expence of the suits.

2. That though the coexecutors from time to time desired, pressed, and demanded of him an account of his receipts

D

and

and payments, they never could obtain it; so that they never knew what money he had in his hands.

3. That this conduct made the coexecutors apply to lord Lincoln, and desire his lordship to take the trust upon himself.

4. That his lordship, upon such application, used his utmost endeavours to get the assets duly administered: and he procured several debts and legacies to be paid by Mr. Poulton; and thereby put an end to the suits he was unjustly carrying on or defending, to prevent or delay the payment thereof.

5. That the joint endeavours of the coexecutors and lord Lincoln, being ineffectual to prevail with Mr. Poulton to do his duty; lord Lincoln employed Peter Walter, Esq; and the coexecutors employed Mr. Huggens, to meet Mr. Poulton to get his accounts settled, to see the state of the assets, and to get them duly applied.

6. Mr. Poulton evading meeting Mr. Walter and Mr. Huggens, pretending he had no assets in his hands, lord Lincoln was advised to bring a bill of interpleader *in his own name*, in order to tender the money due on Mr. Hufsey's mortgage in court.

7. That



7. That lord Lincoln died in 1728, *just after the bringing his bill of interpleader* : yet though Mr. Hussey was then become solely intitled to all that was due on the mortgage, by the death of his wife without issue, Mr. Poulton, and his executors after him, continued to dispute the payment thereof, *twenty years after the decease of lord Lincoln, and all the coexecutors* ; till lord Hardwicke decreed the present plaintiff to pay all in 1748, together with the costs of suit for so enormous a vexation.

As to the referring Mr. Poulton's bills of costs to the master : How can the real estate be charged with the costs of such suits ? The proceedings therein, which are described in the APPENDIX, testify, that they were all prosecuted and defended by Mr. Poulton, *iniquo animo*, merely to prevent payment of the debts and legacies, and to enable him to make bills of costs as a solicitor.

As lord Torrington charged his real estate only with what his personal should be deficient to pay his debts and legacies ; and as the personal was sufficient to pay all without being forced to commence or defend any suit for the same ; and as Mr. Poulton, as executor, was obliged to pay as soon as assets received, nothing seems to be clearer, than that he had no right to contest any debt or legacy (after assets received to pay the whole) at the expence of lord Lincoln.

1. Because it was impossible that lord Lincoln could be benefitted by any such contest, having no interest to make the personal estate more than sufficient to pay all. And,  
2. Because Mr. Poulton had a view of interest several ways.

I. By keeping the assets in his hands during the time of contest, and making interest thereof.

II. By the profit he intended to make by such suits as the solicitor : And

III. By claiming what surplus might be left of the personal estate, if he could defeat the creditors and legatees of what was due to them, the residuum not being disposed of by the will. The duke of Newcastle, therefore, thinks himself well intitled to say, That this part of the decree, whereby these bills of costs are referred to the master, is manifestly erroneous.

We shall now set forth in the APPENDIX the material substance of the letters and papers brought before the master, by the plaintiff, since lord Camden's decree ; and likewise a short description of the suits, taken from the proceedings and bills of costs, which were prosecuted and defended by Mr. Poulton after assets received to pay all the debts, legacies, and annuities, to prevent or delay the payment thereof, with remarks on the whole.

T H E



THE  
APPENDIX,

CONTAINING THE

SUBSTANCE OF THE LETTERS.

No. I. **I**N this letter from Mr. Clark, one of the co-executors to Mr. Poulton, dated the 11th of June 1719, he takes notice of the bill brought by Mr. Hufley for the 1000l. mortgage, and that the interest came to 900l. and says, *you know best what is to be done on this occasion, and will order the same*; and then adds, *these large demands make it very proper, that lord Lincoln should be apprized of our receipts and payments, that he may know how insufficient the personal estate is.* I hope you will see his lordship, and acquaint him with the state of our affairs.

RE-

## REMARKS on this LETTER.

1. **I**F Mr. Poulton had not misinformed his coexecutors of the state of the assets then come to his hands, but had acquainted them that he then had 2738 l. 6 s. 8 d. in cash, besides 2000 l. vested in bank annuities; Mr. Clark would not have mentioned such a deficiency in the year 1719.

2. The words in this letter, viz. *You know best what is to be done, and will order the same*, clearly import, that it was the intention of the coexecutors, that this mortgage should be forthwith discharged, *for that was the best that could have been done*; Mr. Poulton then having in his hands unapplied 4700 l. as appears by Mr. Holford's reports.

July 9, 1719. In a letter from Mr. Clark to Mr. Poulton of this date, Mr. Clark expresses himself thus: " I  
 " would not have troubled you with Mrs. Agar's letter, but  
 " that I am afraid the conclusion of it is too true, and I be-  
 " lieve you will help the poor woman, when you can. Sir  
 " William Giffard and I cannot tell how much you are  
 " in cash, but *we must pay the annuities, which are charged*  
 " *upon us as long as there are any assets in our hands.*"

R E-



## R E M A R K.

**M**R. Poulton's refusal to pay Mrs. Agar at this time the arrear of her small annuity, who was in great want of it, he then having in his hands 4700 l. as appears by the master's report, shews Mr. Poulton's culpable conduct in a very bad manner.

October 11, 1719. In a letter of this date Mr. Clark informs Mr. Poulton, that he hath received the answer he sent him to lord Tyrconnell's bill, and a difficulty then occurred, which you must solve; and another in the draft of the answer he had sent for the executors to make, for that they could not deny but that they told lord Tyrconnell *they would pay him what should appear to be due* of his demands; and adds, I am sure I said often to him, by colonel Godolphin's consent, that all of us were desirous to end that affair amicably, and without *loading the personal estate with the charges of a suit of law*: and that his lordship gave me his demand of 204 l. which you sent down we could not agree to, *because it was more than was at first demanded*.

R E-

## R E M A R K.

**T**HIS letter is a very striking proof of Mr. Poulton's culpable conduct in not paying lord Tyrconnell's debt, and defending the suit brought for the recovery thereof. It imports that the coexecutors were averse to putting the assets to the expence of lawfuits: yet Mr. Poulton contested this debt, and went to an hearing of the cause, after it was fully proved. He was therefore decreed to pay 204 l. the exact sum demanded, with 100 l. for costs: and even after this decree, he would not pay the money, but suffered Mr. Clark to be served with a writ of execution for the same; as appears by his letter of the 13th of December 1722: and when Mr. Poulton afterwards paid the money recovered, he sold bank-annuities carrying an interest, though he had in his hands, lying dead without interest, near 2000 l. of the personal estate; a sufficient proof of his erroneous conduct.

March 22, 1720. Mr. Clark in this letter writes to Mr. Poulton thus. “ Mrs. Gilby hath been so very pressing  
 “ with colonel Godolphin and me for the half-year of her  
 “ annuity due at Christmas last, that I cannot help in-  
 “ treating you in the colonel's name and my own, that  
 “ you



you would let her have it, if you have any money of lord Torrington's in your hands.

### R E M A R K.

**A**T the time of this letter, Mr. Poulton had above 1600l. in his hands lying dead, yet would not pay this poor woman 25l. for her half year's annuity. Whoever can call this sort of dealing *honest*, must have either a very confused idea of honesty, or an invincible partiality for the memory of Mr. Poulton.

Mr. G. Wright in a letter to Mr. Poulton without date, writes thus :

“ Mr. Godolphin hath ordered me to acquaint you, that  
 “ it is his desire, by the consent of Sir William Giffard and  
 “ Mr. Clarke, that you would pursue Sir Robert Raymond's opinion and advice ; and that you would make  
 “ the best and speediest end you can with Mr. Graham.”

## R E M A R K.

**T**HIS letter is a very striking proof of Mr. Poulton's culpable conduct in not paying lord Tyrconnell's debt, and defending the suit brought for the recovery thereof. It imports that the coexecutors were averse to putting the assets to the expence of lawsuits: yet Mr. Poulton contested this debt, and went to an hearing of the cause, after it was fully proved. He was therefore decreed to pay 204 l. the exact sum demanded, with 100 l. for costs: and even after this decree, he would not pay the money, but suffered Mr. Clark to be served with a writ of execution for the same; as appears by his letter of the 13th of December 1722: and when Mr. Poulton afterwards paid the money recovered, he sold bank-annuities carrying an interest, though he had in his hands, lying dead without interest, near 2000 l. of the personal estate; a sufficient proof of his erroneous conduct.

March 22, 1720. Mr. Clark in this letter writes to Mr. Poulton thus. " Mrs. Gilby hath been so very pressing  
 " with colonel Godolphin and me for the half-year of her  
 " annuity due at Christmas last, that I cannot help in-  
 " treating you in the colonel's name and my own, that  
 2 " you



you would let her have it, if you have any money of lord Torrington's in your hands.

### R E M A R K.

**A**T the time of this letter, Mr. Poulton had above 1600l. in his hands lying dead, yet would not pay this poor woman 25l. for her half year's annuity. Whoever can call this sort of dealing *honest*, must have either a very confused idea of honesty, or an invincible partiality for the memory of Mr. Poulton.

Mr. G. Wright in a letter to Mr. Poulton without date, writes thus :

“ Mr. Godolphin hath ordered me to acquaint you, that  
 “ it is his desire, by the consent of Sir William Giffard and  
 “ Mr. Clarke, that you would pursue Sir Robert Raymond's opinion and advice ; and that you would make  
 “ the best and speediest end you can with Mr. Graham.”

## R E M A R K.

**T**HIS letter shews that Mr. Poulton's putting Mr. Graham to his action at law, and bill in chancery for the recovery of his debt, was not only without the consent, but also contrary to the order of his coexecutors.

August 26, 1720, Lord Lincoln writes to Mr. Poulton, thus:

“ Mr. Herbert desired me to speak to you for the payment of his annuity: I hope you will give him all the dispatch you can.”

## R E M A R K.

**N**otwithstanding lord Lincoln's application to Mr. Poulton to pay this annuity: he put Mr. Herbert to his bill in chancery to get it.

February 22, 1721, Colonel Godolphin writes to Mr. Poulton thus, from Scotland yard.

“ Mr.



“ Mr. Clarke desires you will meet him here on Tuesday  
 “ next at ten in the morning ; and that you will bring with  
 “ you a state of our account, viz. what received, what  
 “ paid, what demands are upon us.

R E M A R K.

**M**R. Poulton never did give his coexecutors or lord  
 Lincoln any account of what he had received or  
 paid, or of what demands were upon the executors.

December 13, 1722, Mr. Clarke writes to Mr. Poul-  
 ton thus:

S I R,

“ AN execution was served on me this day for what is  
 “ due to lord Tyrconnel ; I hope you will take care to pay  
 “ the money.”

R E M A R K.

**M**R. Poulton did pay the money, not out of the cash  
 lying dead in his hands, but by selling bank an-  
 nuities, which carried an interest.

August 3, 1725, Lord Lincoln's letter to Mr. Poulton runs thus :

“ Mr. Herbert informs me there is half a year and some-  
 “ thing better of his annuity due to him, and that you re-  
 “ fuse paying him any part of it, *because you have no money in*  
 “ *your hands.* I wish you would let me know how this affair  
 “ stands, for I find Mr. Herbert is very pressing for his mo-  
 “ ney : if there is any due from the estate here in Surry, I  
 “ will let Mr. Herbert have the money ; and if you will let  
 “ me have fifty pounds, I will repay you in case you have no  
 “ money in your hands.”

## R E M A R K S.

**M**R. Poulton at this time had in his hands above 1000*l.* exclusive of the bank annuities ; though he pretended he had no money, and therefore could not pay Mr. Herbert 50*l.* for his half year's annuity.

This letter shews, that if there had been a deficiency of the personal estate to pay the debts, &c. lord Lincoln's inclination was so far from contesting them, that he would have paid them himself, though he borrowed the money to do it. It likewise shews, that the suit prosecuted and defended by



by Mr. Poulton to postpone or avoid payment of the testator's debts, legacies, or annuities, were without the knowledge or consent of lord Lincoln. If Mr. Poulton had thought fit to have shewn lord Lincoln that the personal estate was deficient, his lordship would have supplied what was wanting; but as there was no deficiency, Mr. Poulton's pretending he had no money, was absolutely fraudulent.

This letter also confutes the imputation of lord Lincoln's culpable equal negligence, and his sleeping with Mr. Poulton; and proves Mr. Poulton's shameful and fraudulent behaviour in concealing the assets he had in his hands.

April 15, 1725, Colonel Godolphin writes to Mr. Poulton thus:

“ Mr. Clarke and I being in hopes of our going soon to  
 “ our country retirements, are willing to examine the state  
 “ of our joint-trust in my lord Torrington's affairs, for  
 “ which reason we desire a meeting with you here on  
 “ Tuesday morning next; and you will in the mean time  
 “ inform yourself, that we may also learn from you the  
 “ present posture of that affair.”

May 1, 1725, Mr. Clarke's letter to Mr. Poulton:

“ I should

“ I should be glad to see the state of our affairs, which  
 “ you said you would draw up before I went into the  
 “ country.”

### R E M A R K.

**I**T is to be supposed that Mr. Poulton, upon colonel Godolphin's last letter, had promised to give him and Mr. Clarke an account of the state of their trust, before they went into the country: but now it appears by this letter, that though it was nine years since lord Torrington's decease he had not done it.

The reason of Mr. Poulton's concealing his accounts from the coexecutors and lord Lincoln is evident: for if he had produced them, they would have falsified his pretences of having no money in his hands to pay the poor annuitants.

June 17, 1724, Mr. Clarke writes to Mr. Poulton thus:

“ Pray is this Mrs. Berry, who hath cited us into Doctors  
 “ Commons to bring in an inventory, the young wench to  
 “ whom lord Torrington left 50 l. If it is, had we not bet-



“ ter pay her legacy, and avoid the trouble and expence of  
 “ a suit?”

### R E M A R K.

**N**otwithstanding this letter, Mr. Poulton not only put the legatee to bring her bill in chancery, but also brought a cross-bill against her, under pretence, that she had robbed the testator's house, as mentioned hereafter; and then paid her legacy.

April 25, 1727, Mr. Clarke writes to Mr. Poulton thus:

“ COLONEL Godolphin and I were served with sub-  
 “ pœnas t'other day, at the suit of a taylor, whose name  
 “ I have forgot. Methinks lord Lincoln should be con-  
 “ sulted in all these cases, before the estate is put to more  
 “ charge, *for his lordship perhaps might be satisfied with the*  
 “ *right of the claimants, and pay at first what the law will*  
 “ *oblige to do at last in an expensive manner*: I cannot end  
 “ without entreating you to let poor Mrs. Gelby be paid.  
 “ I am satisfied she is in want; if we have not money lord  
 “ Lincoln must pay her, and she must attend his lordship;  
 “ but if we can relieve her, I think we should.”

R E-

## R E M A R K S.

1. **A**S to the taylor, whose name was Graham, he was a creditor for 500 l. After Mr. Poulton had put him off several years, he brought his action, to which Mr. Poulton appeared, and pleaded the statute of limitation, without the knowledge either of his coexecutors or lord Lincoln. This plea forced Mr. Graham to bring his bill in chancery against the executors, as trustees under lord Torrington's will for payment of debts, and lord Lincoln, who being now served with subpœnas, first brought to their knowledge, that Mr. Graham was not paid. As soon as lord Lincoln was served, his lordship insisted Mr. Poulton should pay the debt, if he had money: and he having then 1750l. exclusive of the bank annuities, thought fit to pay this debt, rather than produce his accounts. The trouble lord Lincoln took in getting Mr. Graham's debt paid will more fully appear in the REMARKS on the bills of costs. A further proof that the imputation on lord Lincoln's sleeping with Mr. Poulton was not true.

2. Mr. Poulton's treatment of poor Mrs. Gilby, which appears to have affected Mr. Clarke, as he acquainted Mr. Poulton in this letter, was cruel, when he had so many  
thou-



thousand pounds in his hands, and she distressed for want of so small a sum as 25 l. It is impossible to say truly, that no dishonesty was chargeable on Mr. Poulton: so many proofs of his fraudulent behaviour will not permit it.

April 19, 1728, Mr. Clarke's letter to Mr. Poulton of this date, runs thus:

" I write now to acquaint you, that lord Lincoln is very  
 " willing to accept of our trust, which colonel Godolphin  
 " and I have been so long desirous of resigning to him.  
 " Lord Lincoln, as well as the colonel and myself, desire  
 " you will take an opportunity to meet Mr. Peter Walter,  
 " to whom his lordship hath recommended the settling of  
 " this affair; and who hath promised to give all the dis-  
 " patch to it in his power; and I am in hopes, that when  
 " you two meet, you may find out some method of bring-  
 " ing it about: you will oblige me in letting me know at  
 " what time you will be at leisure to meet Mr. Walter,  
 " that I may give him notice thereof.

F

R E-

## R E M A R K.

**T**O this letter Mr. Poulton would give no answer, as appears by the next.

May 30, 1728. A joint letter from colonel Godolphin and Mr. Clarke (Sir William Giffard being dead) to Mr. Poulton of this date.

“ We each of us wrote to you separately concerning  
 “ the late earl of Torrington's affairs; but have neither  
 “ had an opportunity of seeing you to discourse about  
 “ them, nor received any answer to our letters. We are in  
 “ hopes, that what we write jointly may have better *luck*,  
 “ and that we may know it comes to your hands. We  
 “ have no need of repeating our desires, which we took to  
 “ be yours too, of getting an end to our trust. Since we  
 “ have not sufficient to answer the demands made upon us,  
 “ and as lord Lincoln is willing to accept of it, we must  
 “ again desire you would meet Mr. Walter, who you  
 “ was acquainted was willing to meet you to settle; and  
 “ adjust matters with him, that we may forthwith apply to  
 “ the court of c<sup>o</sup>ancery for our discharge.



## R E M A R K.

**T**HIS letter is a proof of the earnest desire the coexecutors had, that the assets should be duly applied, and of the resolution Mr. Poulton had that they should not. It likewise shews, that lord Lincoln had the same intention with the coexecutors so much at heart, that he had agreed to take the trust upon himself, *which absolutely confutes the surmise, that he thought proper to sleep with the executors while there was a sufficiency.* It appears also by Mr. Poulton's bill-book brought before the master since the last decree, that in Michaelmas term 1748, Mr. Poulton charges for drawing and ingrossing a bill of interpleader at the suit of lord Lincoln against Mr. Hufsey and others. At this time, by the endeavours of the coexecutors and lord Lincoln, and by the suit brought for the recovery thereof, all the debts, legacies, and annuities were recovered and paid, except Mr. Hufsey's, the legacies to the coexecutors (which Mr. Poulton never paid, though the plaintiff hath been allowed 750l. for them) and two very small annuities, which soon after were determined by the death of the annuitants. Lord Lincoln died at this time in 1728; and Mr. Poulton then had in his hands of the personal estate, unadministred after such payments, over and besides the

saïd 750 l. due for the coexecutors legacies, the sum of 800 l. more than sufficient to have paid Mr. Hufley's mortgage. Thus the injury done to lord Lincoln, by the imputation of sleeping and equal negligence with Mr. Poulton, hath all the proof that evidence can give.

November 1, 1728, Lord Lincoln's death hapning, within a few weeks after his bringing this bill of interpleader; colonel Godolphin thereupon wrote the following letter to Mr. Poulton, viz.

“ Though the posture of our affairs is altered by the  
 “ death of lord Lincoln, Mr. Clarke, who is very desirous  
 “ as indeed I am, to be discharged of our trust, earnestly  
 “ presses me to prevail on you to get a meeting between  
 “ Mr. Huggens and you, in order to consider some method  
 “ of procuring this desirable end; which we cannot  
 “ but think you are in opinion, as well as in interest,  
 “ equally concerned with us: and upon this presumption do  
 “ most earnestly desire you to join with us in, and take an  
 “ opportunity of discoursing with Mr. Huggens. For obtaining  
 “ of which, I endeavoured to bring you together,  
 “ when I was last in Town, but without effect; for my  
 “ servant missed you, your staying in town being very short,  
 “ and your coming pretty uncertain. I direct this to Cur-  
 “ fits Alley, hoping you may this term meet Mr. Huggens  
 “ in Westminster Hall, and make an appointment  
 “ to



“to meet on this occasion; the dispatch of which will be  
 “a great obligation to Mr. Clarke, as well as my-  
 “self.”

## R E M A R K.

SOON after this letter colonel Godolphin and Mr. Clarke both died, which left Mr. Poulton the sole surviving executor of lord Torrington's will; who having defeated all the endeavours of his coexecutors and lord Lincoln to get the assets duly administered by paying Mr. Hufley's mortgage, continued to dispute the same to the day of his death, which happened in 1735. As Mr. Poulton at the time of lord Lincoln's death had assets sufficient to have paid all the principal and interest due on Mr. Hufley's mortgage: as all the other debts, legacies, and annuities were paid; as Mr. Poulton was bound to discharge this mortgage, having it in his power to pay; nothing can be more erroneous than to charge so enormous a devastavit of Mr. Poulton, as was occasioned by his keeping this debt at six per cent. in his hands, 32 years after it was in his power to have paid it.

Before we shew the proceedings in the suits which are referred to the master, to see whether they were *properly* or *improperly*

*properly* prosecuted or defended : it is material to observe, that there is an ambiguity in the expression of the reference. The words *proper* and *improper* are equivocal, being epithets of different significations, when applied to different subjects : what is proper to one subject is improper to another, which makes the reference itself vague and improper ; it tends to puzzle the master. The only question in the case (if there be any) is, whether, after assets received to pay all the debts, legacies, and annuities, there is any law or equity to charge the real estate with the costs of suits, ; having no object, but that of increasing the personal estate.



THE  
DESCRIPTION,  
OR, A  
VIEW of the SUITS

Referred to the Master as aforesaid.

SECTION I.

A suit in chancery brought by Mr. Hufsey.

THE circumstances, under which Mr. Poulton defended this suit thirty-two years after assets received to pay the debt, have been disclosed in the foregoing discussion.

S E C-

## S E C T I O N II.

John Faverell and Anne his wife, late Anne Berry,  
 plaintiffs, against the executors.

**L**ORD Torrington by his will gave this Anne Berry a legacy of 720 l. and deposited three lottery-tickets and orders for 400 l. in the hands of colonel Godolphin, in trust for her; upon condition that his lordship should not, before his death, otherwise dispose of them; which he not doing, they remained in colonel Godolphin's hands, on lord Torrington's death, in trust for her.

Mr. Poulton admitted the legacy by his answer, without suggesting even a pretence for not paying it. Colonel Godolphin acknowledged all the allegations in the bill to be true, and that he was willing to deliver the tickets. But Mr. Poulton, instead of paying the legacy and delivering the tickets, forced the plaintiffs to bring their cause to an hearing.

At the hearing, there was no pretence made that the legacy ought not to be paid, or that the tickets ought not to be delivered: but Mr. Poulton objected, that lord Torrington's next of kin were not made parties to the suit.

The



The objection for want of parties, put the plaintiffs to amend their bill. When the bill was amended, before the cause was brought on again he paid the legacy ; but advised Colonel Godolphin to keep the tickets, because it was not safe to deliver them without a decree, which obliged the plaintiffs to bring on the cause again : when he was decreed to deliver the tickets, and pay interest for the 400 l. This may serve as a specimen of Mr. Poulton's honesty. The making the next of kin parties to this suit was unnecessary, and the deposit of the tickets with colonel Godolphin, was a private trust, distinct from the executorship.

### S E C T I O N III.

Wherein is described Mr. Poulton's behaviour in defending the suit brought by Hannah and Sarah Berry for the recovery of their legacies, and in prosecuting the suits brought by him against them to prevent it.

**H**ANNAH and Sarah Berry were legatees ; one for 100 l. and the other for 50 l.

The pretence Mr. Poulton invented to deprive them of these legacies was scandalous : it was, that they had robbed lord Torrington's house of plate, goods, and jewels ; but  
G
having

having no evidence to support such a charge, he filed a cross-bill against them for a discovery of the robbery.

Though they might have referred the bill for scandal, or have demurred to it, being thereby charged with capital felony; they, knowing their innocence, chose rather to put in their answer, and absolutely deny every charge in the bill.

Notwithstanding such positive denial, and though he had no proof of the fact, Mr. Poulton forced the legatees to set down their cause for hearing; and then paid them their legacies with costs in both causes, before the hearing came on.

#### S E C T I O N IV.

Containing a further proof of Mr. Poulton's shameful behaviour in prosecuting a suit in the name of the earl of Lincoln against himself and his coexecutors. and at the same time defending it.

**M**R. Poulton commenced, prosecuted, and defended this suit without the knowledge of lord Lincoln, whom he made plaintiff, or of the coexecutors whom he made defendants with himself, which was under a pretence to recover a leasehold estate in Weybridge given to lord Lincoln by lord  
Tor-



Torrington's will ; of which lord Lincoln was in possession, as appears by the proceedings.

By the answer he put in to this bill, the executors did not controvert lord Lincoln's title ; but said, they were ready to deliver possession, though they had it not, if the court should be of opinion that the plaintiff was intitled, *as they were not certain there would be assets to pay all the debts and legacies.*

The contriving and prosecuting such a suit as this, without any necessity or reason for it, tending only to promote Mr. Poulton's profit as a solicitor, is an instance of an unusual abuse, increasing the waste of the personal estate.

His appointing himself to be solicitor, both to prosecute and defend this sham suit, enabled him to conceal from the court his purpose of bringing it to an hearing, only for the sake of making bills of costs.

There was no doubt of lord Lincoln's title : it was admitted by the answer, and his lordship was in actual possession. Mr. Poulton had received assets to pay all the debts, legacies, and annuities : and that was not all ; for if the personal estate had been deficient, the whole real estate was charged to make it good. The pretence therefore that the

executors were not sure that the testator's assets would be sufficient to pay all the debts, &c. was an insidious allegation to mislead the court, and obtain a decree for taking an account of the testator's personal estate, which nobody but Mr. Poulton himself could give; and which he intended never should be given, for that would have disclosed the series of his fraudulent conduct, which it was his care to conceal. This surely is sufficient not only to charge the executor Mr. Poulton, but also to convict him of dishonesty.

## S E C T I O N V.

Robert Graham against Mr. Poulton, and the coexecutors in law and equity.

**L**ORD Torrington was indebted to Robert Graham for cloaths and taylors work in 500 l. of which he had delivered his bill before lord Torrington made his will; to which his lordship made no objection. Mr. Poulton having delayed payment of this bill some years, Mr. Graham brought his action at law against the executors, for whom Mr. Poulton appeared without their knowledge, and pleaded the statute of limitation. This plea, as the personal estate was given to pay debts, was a breach of trust, which put Mr. Gra-



Graham to bring his bill in equity : upon this bill's being filed, lord Lincoln, as soon as he had notice of it, insisted that Mr. Poulton should lay the proceedings before Sir Robert Raymond ; who, seeing that lord Torrington by his will had charged so much of his debts, as the personal should not be sufficient to pay, on his real estate, was of opinion, Mr. Graham ought to be paid ; and lord Lincoln having sent to Mr. Poulton to follow Sir Robert Raymond's opinion, Mr. Poulton thought fit to pay this debt with costs.

Lord Lincoln, who sent Mr. Green with this message to Mr. Poulton, desired, that he would give his lordship a certificate in writing, that he had delivered it : whereupon Mr. Green made the following remarkable certificate, viz.

May 26, 1720. *This is to certify, that the right honourable the earl of Lincoln, did by me desire Mr. Poulton, one of the executors of the late earl of Torrington, to pay Mr. Graham his money and charges ; if Sir Robert Raymond should be of opinion he could recover at law, and not put the estate to any further charge.*

Teste N. Green.

This is a further proof, that lord Lincoln did not sleep with Mr. Poulton ; and that the prosecuting and defending these

these suits, was a gross abuse of Mr. Poulton's trust, and a devastavit of the assets,

## S E C T I O N VI.

Lord Tyrconnel, against the executors.

**E**NOUGH of the enormity of this suit, and the culpable behaviour of Mr. Poulton in defending it, hath been already shewn in the discussion. *Cætera de genere hoc adeo sunt multa delassare valent, & describere supervacuum est.*



An ACCOUNT, shewing the Executors annual Receipts and Payments, and also the Balance of Cash they retained after the Payments were deducted at the End of each Year from 1716 to 1748, taken from the Master's Reports.

Year.	Receipts.			Payments.			Balance in Hand.		
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1716	7858	4	4	2113	6	0	5746	3	4
1717	1375	2	6	1874	12	0	5245	13	10
1718	455	12	10	1482	8	11	4219	1	9
1719	1173	6	4	653	18	5	4738	6	8
1720	354	13	8	1143	10	0	3949	9	4
1721	332	4	9	459	8	0	3822	6	1
1722	354	13	10	626	8	7	3550	11	4
1723	251	1	0	270	0	0	3531	12	4
1724	129	8	6	250	0	0	3411	0	10
1725	153	16	10	184	0	0	3380	17	8
1726	255	5	0	130	16	0	3505	6	11
1727	158	17	8	75	8	9	3588	15	10
1728	106	17	10	25	0	0	3670	13	8
1729	164	0	0	94	4	0	3740	9	8
1730	64	0	0	91	19	9	3712	9	11
1731	64	0	0	25	0	0	3750	15	10
1732	60	3	0	45	0	0	3765	0	0
1733	60	3	0	1023	19	0	2802	2	10
1734	64	0	0	none			2868	2	10
1735	64	0	0	none			2930	2	10
1736	64	0	0	none			2994	2	0
1737	64	0	0	none			3058	2	0
1738	59	12	0	none			3117	14	10
1739	59	12	0	none			3177	6	10
1740	59	12	0	none			3236	11	10
1741	59	12	0	none			3296	10	10
1742	59	12	0	none			3356	2	10
1743	59	12	0	none			3415	14	10
1744	59	12	0	none			3415	6	10
1745	29	16	0	none			3505	2	10
1746	89	8	9	89	9	3	3505	2	4
1747	63	4	6	63	9	10	3504	17	0
1748	37	15	6	none			3542	12	6

F I N I S.

An Account Showing the Treasurer's annual Receipts and  
 Disbursements, and the Balance of Cash on hand at the  
 close of each Year from 1710 to 1748. Taken from the  
 Treasurer's Reports.

Receipts		Disbursements		Balance in hand	
Year	Amount	Year	Amount	Year	Amount
1710	37 12	1710	0	1710	37 12
1711	03 4	1711	0	1711	33 8
1712	03 4	1712	0	1712	30 4
1713	20 12	1713	0	1713	9 0
1714	20 12	1714	0	1714	0 0
1715	20 12	1715	0	1715	0 0
1716	20 12	1716	0	1716	0 0
1717	20 12	1717	0	1717	0 0
1718	20 12	1718	0	1718	0 0
1719	20 12	1719	0	1719	0 0
1720	20 12	1720	0	1720	0 0
1721	20 12	1721	0	1721	0 0
1722	20 12	1722	0	1722	0 0
1723	20 12	1723	0	1723	0 0
1724	20 12	1724	0	1724	0 0
1725	20 12	1725	0	1725	0 0
1726	20 12	1726	0	1726	0 0
1727	20 12	1727	0	1727	0 0
1728	20 12	1728	0	1728	0 0
1729	20 12	1729	0	1729	0 0
1730	20 12	1730	0	1730	0 0
1731	20 12	1731	0	1731	0 0
1732	20 12	1732	0	1732	0 0
1733	20 12	1733	0	1733	0 0
1734	20 12	1734	0	1734	0 0
1735	20 12	1735	0	1735	0 0
1736	20 12	1736	0	1736	0 0
1737	20 12	1737	0	1737	0 0
1738	20 12	1738	0	1738	0 0
1739	20 12	1739	0	1739	0 0
1740	20 12	1740	0	1740	0 0
1741	20 12	1741	0	1741	0 0
1742	20 12	1742	0	1742	0 0
1743	20 12	1743	0	1743	0 0
1744	20 12	1744	0	1744	0 0
1745	20 12	1745	0	1745	0 0
1746	20 12	1746	0	1746	0 0
1747	20 12	1747	0	1747	0 0
1748	20 12	1748	0	1748	0 0



